

**ACCOUNTING  
TECHNICIAN  
GS-0525-06**

**FINANCIAL  
MANAGEMENT**

**I. POSITION AND ORGANIZATION INFORMATION****Position:**

Accounting Technician, GS-0525-06

**Purpose of position:**

The primary purpose of this position is: To examine, verify, and maintain complex accounting transactions which involve a number of different programs, extensive subdivision of accounts, and frequently and varied adjustments to accounts; and to serve as liaison between installation organizations and Defense Finance and Accounting Service (DFAS).

**Organization:**

Command Support Department

**Organization goals:****II. MAJOR DUTIES****A. Duty (Critical):**

Receives, reviews, and classifies a variety of complex accounting documents/transactions, such as systems with extensive subdivision of accounts, frequent and varied adjustments to accounts, and a number of different programs. Processes accounting transactions for a wide variety of functions including obligations, accrued expenditures, disbursements, appropriation refunds, reimbursable orders, expenditure vouchers, and rejected transactions. Conducts detailed examination of transactions, researches for required information, and classifies accounting data for assigned account(s). Verifies source documents for accuracy, determines necessary accounting transactions, and codes transactions. Prepares and ensures sufficient funds have been obligated and totals are correct. Verifies mathematical accuracy of transactions by comparison to the ledger. Corrects invalid or incorrect entries. Advises supervisor of unusual situations/problems encountered, recommending appropriate solutions that could result in changes in processing procedures. Reviews files to ensure actions meet suspense dates. Serves as a liaison between installation activities/employees and DFAS. (25%)

**Tasks:**

1. Accuracy and completeness of accounting data within established time frames.
2. Codes and processes accounting transactions in accordance with agency instructions, policies, and accepted practices.

**Selected Staffing KSAs:**

A1, A2, A3, A4, A5

**B. Duty (Critical):**

Analyzes and examines accounting data and accounts to resolve nonstandard transactions, complaints, or discrepancies. Utilizes extensive knowledge of

accounting procedures and techniques to verify specialized ledger(s) and automated system(s) of accounting data. Monitors fund balances and maintains records ensuring funds are managed within allowable constraints. Researches problems or errors that require reconciling and reconstructing incomplete information. Develops, interprets, and provides explanations of comparative data, ratios, trends, etc., to reflect relationships between specified accounts, different time periods, and costs of different operations. Identifies significant changes in account balances and the actions which caused the changes. Prepares worksheets/reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust the account(s). Resolves problems as a result of regulatory, procedural, or system changes and their impact on local operations and systems. Assists in updating procedures and application of procedural changes. (25%)

**Tasks:**

1. Monitors fund balances ensuring there are no violations of public law.
2. Prepares accurate worksheets/reports reflecting discrepancies and promptly takes corrective action.
3. Analyzes and examines accounting data for proper maintenance of accounts.
4. Maintain suspense and exception ledgers
5. Establish and maintain job order numbers
5. Prepare and release information for DFAS within allowable time frames.
7. Reconcile credit card statements

**Selected Staffing KSAs:**

A1, A2, A3, A4, A5, A6

**C. Duty (Critical):**

Prepares reports and performs other miscellaneous technical tasks in support of accounting function(s). Prepares monthly reports, correspondence, and follows-up on flagged documents (e.g., inactive, unliquidated obligations, etc.). Prepares required forms or enters data into a computerized system. Assists DFAS in following up on dormant funds and reconciliations. Assists in the maintenance of Internal Control Program requirements to protect against fraud, waste, and abuse. Prepares draft memoranda or letters responding to correspondence of a non-routine nature explaining various aspects of accounting, and providing detailed and technical explanations of accounting discrepancies or procedural or reporting requirements. (25%)

**Tasks:**

1. Prepares reports and correspondence relating to accounting issues.
2. Enters data into the automated system with accuracy and timeliness.
3. Provide telephone billing and request approval

**Selected Staffing KSAs:**

A1, A2, A3, A4, A5

**D. Duty (Critical):**

Processes various routine accounting technician actions related to civilian pay. Resolves payroll questions/problems with local employees and the DFAS office. Ensures the technical accuracy of all time, leave and pay coding, and computations. Inputs, updates, and verifies master pay records within the automated data system. Reviews and monitors automatic data systems listings. Serves as liaison between installation activities/employees and the appropriate DFAS office. (25%)

**Tasks:**

1. Provides appropriate and timely assistance to employees on payroll matters.
2. Verifies accuracy and completeness of civilian pay data within established time frames.

**Selected Staffing KSAs:**

A7, A8, A9, A10, A11

**III. KNOWLEDGES, SKILLS AND ABILITIES (KSAs)****A. Selected Staffing KSAs:**

1. Knowledge of an extensive body of accounting regulations, practices, policies, and procedures to understand and work with an identifiable segment of an integrated double-entry accounting system.
2. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the system of accounts.
3. Knowledge of account codes related to an automated system and the requirements for processing transactions in an automated system.
4. Skill in operating a calculator and utilizing a keyboard to access or locate information through the use of a personal computer or terminal.
5. Ability to communicate effectively, both orally and in writing.
6. Knowledge of the Prompt Payment Act as it affects accounts.
7. Knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to accounting support functions (i.e., classifying, maintaining, reconciling, examining, and closing accounts) for civilian pay.
8. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.
9. Knowledge of an automated accounting system sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports for civilian pay.
10. Skill in operating a calculator and utilizing a keyboard to access or

locate information through the use of a personal computer or terminal.

11. Ability to communicate effectively, both orally and in writing.

**B. Basic Training Competencies:**

1. Knowledge of an extensive body of accounting regulations, practices, policies, and procedures to understand and work with an identifiable segment of an integrated double-entry accounting system.
2. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the system of accounts.
3. Knowledge of account codes related to an automated system and the requirements for processing transactions in an automated system.
4. Skill in operating a calculator and utilizing a keyboard to access or locate information through the use of a personal computer or terminal.
5. Ability to communicate effectively, both orally and in writing.
6. Knowledge of the Prompt Payment Act as it affects accounts.
7. Knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to accounting support functions (i.e., classifying, maintaining, reconciling, examining, and closing accounts) for civilian pay.
8. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.
9. Knowledge of an automated accounting system sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports for civilian pay.
10. Skill in operating a calculator and utilizing a keyboard to access or locate information through the use of a personal computer or terminal.
11. Ability to communicate effectively, both orally and in writing.

**IV. CLASSIFICATION FACTORS**

**Factor 1. Knowledge**

**Level 1-4 (550 Points)**

1. -- In-depth or broad knowledge of a body of accounting procedures and techniques to understand and work with a total accounting system which involves different programs that generate a large variety of transactions.
- Knowledge of extensive and diverse accounting regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge.
- Knowledge of general ledger and subsidiary accounts in an account structure requiring a number of asset and liability control accounts and considerable subdivision of accounts.
- Knowledge of and ability to analyze the interrelationship of accounts that are affected by varied transactions to monitor accounts.
- Knowledge of the interrelationships of accounts and the effect of debit and credit transactions on the overall system of ledgers.

-- Knowledge of accounting terminology and procedures to enter, modify, retrieve, correct, and delete information in a computerized accounting and general ledger system as well as to trace discrepancies and resolve problems.

2. -- Knowledge of standardized accounting regulations, requirements, procedures, and operations to classify accounting transactions and maintain, examine, and reconcile accounts and accounting records for civilian pay in assigned accounting support function.

-- Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.

-- Knowledge of the structure and content of accounting related documents to investigate or resolve routine or recurring discrepancies and check documents for adequacy.

-- Knowledge of agency accounting policies, procedures, and regulations; and ability to locate and apply reference material to find procedures applicable to specific transactions.

-- Knowledge of automated accounting systems to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports.

**Factor 2. Supervisory Controls**

**Level 2-3 (275 Points)**

The supervisor or other designated employee assigns work with standing instructions on objectives, priorities, and deadlines, and provides guidance for unusually involved situations. The employee independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. The supervisor evaluates completed work for overall technical soundness and conformance to agency policies. The methods used by the employee in accomplishing the assignment generally are not reviewed in detail.

**Factor 3. Guidelines**

**Level 3-2 (125 Points)**

A number of established procedures and specific guidelines in the form of agency policies and procedures, Federal Codes and manuals, specific related regulations, precedent actions, and processing manuals are readily available for doing the work and are clearly applicable to most transactions. The number and similarity of guidelines and work situations require the employee to use judgment to identify and select the most appropriate procedures to use, choose from among several established alternatives, or decide which precedent action to follow as a model. There may be some omissions in guidelines, and the employee is expected to use some judgment and initiative to handle aspects of the work not completely covered. In locating, selecting, and applying the most appropriate instructions, references, or procedures, the employee may make minor deviations in guidelines to adapt to specific cases. The employee refers situations in which the existing guidelines cannot be applied or significant deviations must be made to the supervisor or designated employee.

**Factor 4. Complexity****Level 4-3 (150 Points)**

The work involves performing various accounting support related duties or tasks that use different and unrelated processes, procedures, or methods (e.g., transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel). The employee decides what needs to be done by identifying the nature of the problem, question, or issue; determining the need for and obtaining additional information through oral or written contacts; or by reviewing regulations and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the situation/problem at hand before deciding on an approach. The employee uses different established procedures to review and reconcile various accounting documents and records; resolve a variety of problems through coordination with employees, base activities, and DFAS; and review and reconcile various types of transactions involving multiple funds or a number of different control accounts. The employee makes recommendations or takes actions (e.g., initiates necessary adjustment to ensure that accounts balance, verifies factual data, etc.) based on a case by case review of the pertinent regulations, documents, or issues involved in each assignment or situation.

**Factor 5. Scope and Effect****Level 5-2 (75 Points)**

The purpose of the work is to apply specific rules, regulations, or procedures to maintain, balance, reconcile accounts and records, and prepare standard reports and analyses. Reports and analyses prepared are used directly by other accounting units and/or work of other activities/organizations for projecting, planning, and controlling costs.

**Factor 6. Personal Contacts****Level 6-1 (10 Points)**

Contacts are normally with agency employees outside the immediate organization who are engaged in a variety of different functions, missions, or kinds of work. Contacts may be with accounting, budget, or operating personnel of other agencies or with members of the general public.

**Factor 7. Purpose of Contacts****Level 7-2 (50 Points)**

The purpose of the contacts is to plan and coordinate actions to correct or prevent errors, delays, or other complications occurring during the transaction cycle. This may involve obtaining a customer's cooperation in submitting paperwork or other information, requesting other personnel to correct errors in documentation or data entry, or assisting others in locating information.

**Factor 8. Physical Demands****Level 8-1 (5 Points)**

The work is primarily sedentary with some carrying of computer reports, boxes, and ledgers.

**Factor 9. Work Environment****Level 9-1 (5 Points)**

The employee works in an adequately lighted and ventilated office environment. Observes normal safety precautions.

**B. Supervisory grading criteria**

**Factor 1A. Scope** **Level 1-2 (350 Points)**

Work directed is administrative, technical, complex clerical, or comparable in nature. The functions, activities or services provided have limited geographic coverage and support most of the activities comprising a typical agency field office, an area office, a small to medium military installation, or comparable activities within agency program segments.

**Factor 1B. Effect** **Level 1-2 (350 Points)**

The services or products of the work unit support and significantly affect installation-level, area office level or field office operations and objectives, or comparable program segments.

**Factor 2 - Organizational Setting** **Level 2-1 (100 Points)**

This position reports to a supervisor two or more levels below the first SES or General Officer in the direct supervisory chain of command.

**Factor 3 - Supv. & Mgrl. Auth. Exercised** **Level 3-2 (450 Points)**

This position accomplishes work through the technical and administrative direction of others, including assigning and reviewing work, approving leave, and performing other supervisory functions, as detailed in the duties section of this document.

**Factor 4A - Nature of Contacts** **Level 4A-1 (25 Points)**

Contacts related to the supervisory work of the position are typically informal in nature, occurring in routine meetings, in person, or by phone, with subordinates, other supervisors at the same level, or staff of admin/support activities.

**Factor 4B - Purpose of Contacts** **Level 4B-1 (30 Points)**

Supervisory contacts are for the purpose of exchanging factual information, discussing work efforts, and providing advice and guidance.

**Factor 5 - Diff. of Typical Work Directed** **Level 5-3 (340 Points)**

The highest grade which best characterizes the nature of the basic nonsupervisory work of the organization, and which constitutes 25% or more of the workload of the organization, is GS-6.

**Factor 6 - Other Conditions** **Level 6-1 (310 Points)**

The work supervised or overseen involves clerical, technician, or other work comparable in difficulty to the GS-6 level, or lower. This could vary from basic supervision over a stable workforce performing work operations that are routine, to a level of supervision which requires coordination within the unit to ensure that timeliness, form, procedure, accuracy, quality and quantity standards are met in individual cases.

There is significant variety in the work of the unit, requiring the supervisor to apply some distinctly different knowledge, skill, ability, or qualifications to direct and review the work. Additionally the supervisor has both technical and administrative responsibility for the work.



## V. CLASSIFICATION SUMMARY

## In this position:

- Duty A. 25% GS-0525-06 Accounting Technician  
Review Accounting Transactions
- Duty B. 25% GS-0525-06 Accounting Technician  
Analyze Accounting Data
- Duty C. 25% GS-0525-06 Accounting Technician  
Prepares Reports
- Duty D. 25% GS-0525-05 Accounting Technician  
Processes Civilian Pay Actions

## List of Modified Duties and Factors:

Duty B. has been edited. The final grade may or may not be appropriate.  
The factors have not been changed.

Duty C. has been edited. The final grade may or may not be appropriate.  
The factors have not been changed.

US OPM Job Family Standard for Clerical and Technical Accounting and Budget  
Work, GS-0500, HRCD-4 dated December 1997.

US OPM Job Family Standard for Clerical and Technical Accounting and Budget  
Work, GS-0500, HRCD-4 dated December 1997.

GS-06 Point range: 1105 ~ 1350

Total Point: 1245

Grade: GS-06